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THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - REDUCTION OF GOODS AND SERVICES TAX RATE ON FOOD PREPARATIONS PUT UP IN UNIT CONTAINERS AND INTENDED FOR FREE DISTRIBUTION TO ECONOMICALLY WEAKER SECTIONS OF THE SOCIETY UNDER A PROGRAMME DULY APPROVED BY THE CENTRAL GOVERNMENT OR ANY STATE GOVERNMENT

[G.O.Ms.No. 494, Revenue (Commercial Taxes-II), 03rd November, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the state tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) thereof.

This notification shall be deemed to have come into force with effect on and from 18th October, 2017.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional Commissioner of the Central tax or Chief Commissioner of the State tax, as the case maybe, may allow in this regard.

Explanation. –

(1) In this notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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